



GEORGIA LOCAL GOVERNMENT FINANCE 2001 HIGHLIGHTS



Georgia Department of Community Affairs

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Executive Summary

- ✓ County government revenue totaled \$5.7 billion in FY 2001. General revenue collections totaled \$4.9 billion, while enterprise funds generated \$843 million.
- ✓ Total county expenditures amounted to \$5.7 billion in FY 2001. County general expenditures amounted to \$4.5 billion while expenditures from enterprise funds totaled \$973 million and debt service expenditures amounted to \$196 million.
- ✓ Counties reported a total of \$3.8 billion in outstanding debt at the end of the 2001 fiscal year. During the past year, counties issued a total of \$768 million in new debt. During the year counties retired \$460 million in old debt. Interest payments on debt amounted to a reported \$196 million during the year.
- ✓ At the end of fiscal year 2001 counties held a total of \$4.9 billion in cash and investment assets.
- ✓ During the 2001 fiscal year municipal governments reported total revenue collections of \$4.5 billion. General revenue collections amounted to \$2.1 billion, while cities received \$2.4 billion from enterprise funds.
- ✓ Municipal total expenditures amounted to \$4.7 billion in the 2001 fiscal year. General expenditures for municipalities were slightly less than \$2.1 billion and enterprise fund expenditures totaled \$2.4 billion. Debt service expenditures for municipalities amounted to \$215 million.
- ✓ At the end of FY 2001, municipalities held outstanding debt totaling \$5.5 billion. During the 2001 fiscal year, municipalities issued a total of \$1.4 billion in new debt. The majority of this debt, \$1.1 billion, was issued by the City of Atlanta in the form of revenue bonds for water and sewer system improvements. In addition, municipalities retired a total of \$593 million during the year while interest payments made on debt equaled \$215 million.
- ✓ Municipalities held a total of \$4.0 billion in cash and investment assets at the end of the 2001 fiscal year.
- ✓ The three consolidated county and city governments in the 2001 fiscal year reported total revenues of \$625 million. Consolidated governments reported a total of \$487 million from general revenues and \$137 million from enterprise fund revenues.
- ✓ Consolidated governments spent a total of \$575 million in the fiscal year. General expenditures totaled \$437 million; expenditures from enterprise funds amounted to \$122 million and debt service costs for the consolidated governments equaled \$15 million.
- ✓ At the end of FY 2001, consolidated governments held a total of \$376 million in outstanding debt. During the fiscal year, the consolidated governments issued a total of \$113 million in new debt of all types. Consolidated governments during the year retired a total of \$29 million in old debt. Interest payments on debt amounted to \$15 million in the 2001 fiscal year.
- ✓ At the end of the end of the 2001 fiscal year, the three consolidated governments reported cash and investment assets totaling \$636 million.
- ✓ At the end of the 2001 fiscal year, Georgia's local governments reported holding a total of \$9.6 billion in all forms of cash and investment assets – an increase of over 70% in the amount held since the end of the 1997 fiscal year.

County Government Finances: 2001

During the past fiscal year, county governments in Georgia generated total revenues amounting to almost \$5.7 billion. General revenues, which includes all funds except those received from the activities of enterprise funds, totaled \$4.9 billion while revenues from enterprise funds amounted to \$843 million.

Counties reported expenditures from all sources amounting to \$5.7 billion during the 2001 fiscal year. General expenditures totaled \$4.5 billion and expenditures for enterprise funds amounted to \$970 million. Debt service costs during the year totaled an additional \$196 million to county expenditures.

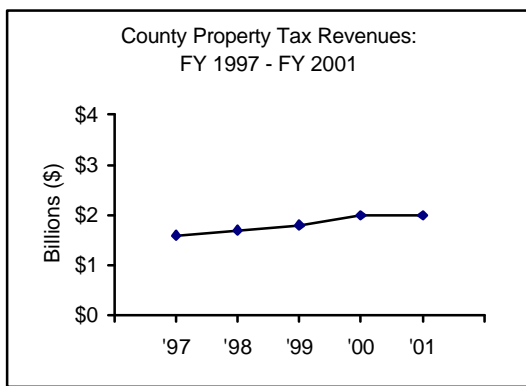
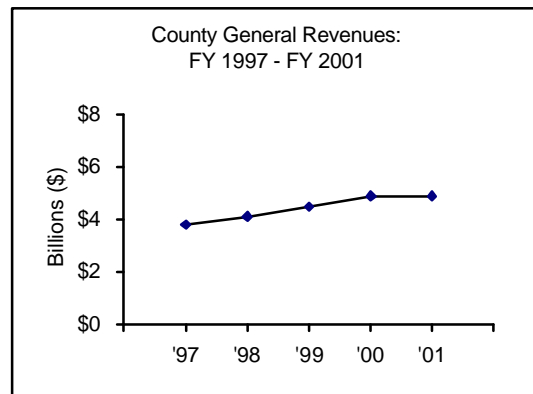
Counties reported holding a total of \$3.8 billion in outstanding debt of all types at the end of 2001. During the year counties issued \$766 million in new debt and retired a total of \$459 million in old debt of all types. Interest payments on debt during the year amounted to \$196 million.

At the end of the fiscal year, counties reported holding a total of \$4.9 billion in cash and investment assets.

County General Revenues

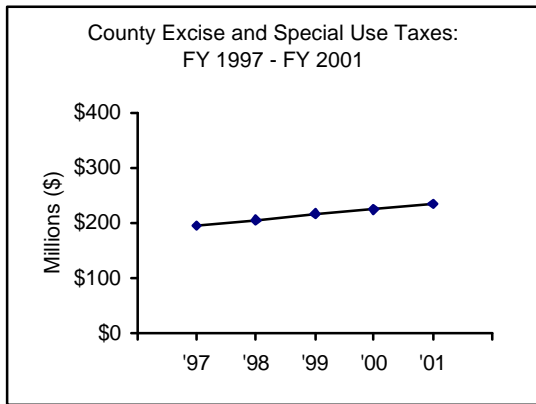
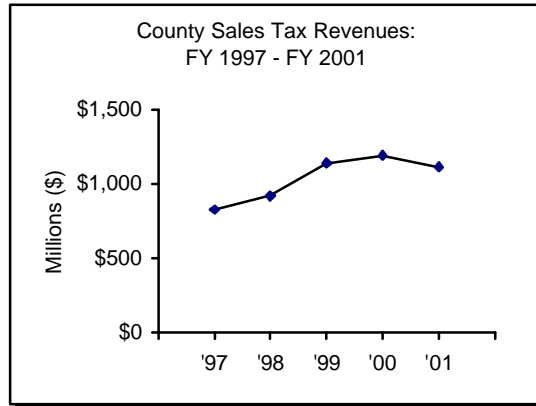
County governments reported a total of \$4.9 billion in general revenues in FY 2001. General revenues compose the majority of the county revenue dollar, amounting to 85% of all revenues received by counties in the fiscal year.

In the years since the 1997 fiscal year, general revenues have increased from a level of \$3.8 billion to the current level of \$4.9 billion.



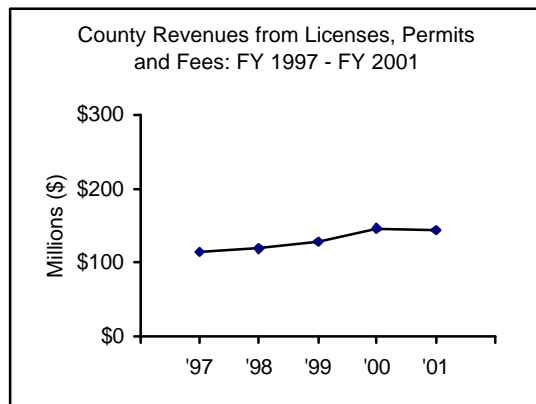
General revenues received from property taxes increased only slightly for counties from FY 2000, totaling \$2 billion for fiscal year 2001. In 2001, property taxes accounted for 36% of all revenues received by counties.

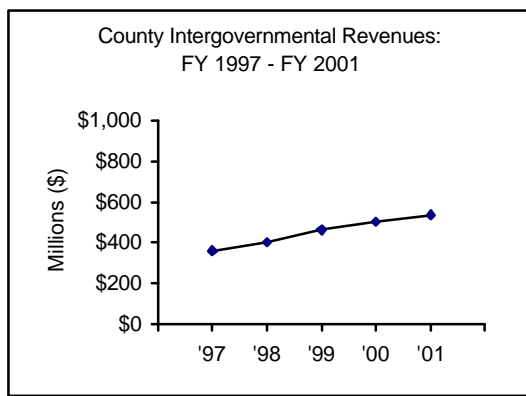
General revenues from sales taxes showed a decline from 2000 to the 2001 fiscal year, equaling \$1.1 billion in the last year, down from \$1.2 billion in the previous year.



General revenues from excise and special use taxes increased to a level of \$234 million in the 2001 fiscal year. Excise and special use taxes are composed of alcoholic beverage taxes, insurance premiums taxes, hotel/motel taxes, franchise payments taxes and other excise taxes.

Revenues from the collection of licenses, permits and fees showed a decline from 2000 to the 2001 fiscal year, amounting to \$144 million in the last year, down from \$146 million in the previous year.



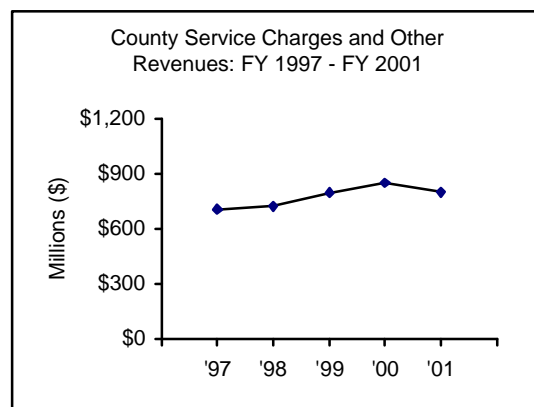


During the 2001 fiscal year, counties reported \$537 million in intergovernmental revenues, accounting for 9% of total county revenue collections in the year.

County governments received \$411 million in funds from state government sources in the 2001 fiscal year or 7% of total county revenues. These state funds include federal pass-through funds, such as CDBG grants, received by county governments. Funds received directly from federal sources amounted to \$89 million or less than 2% of all revenues. County intergovernmental revenues received from other local governments amounted to \$37 million.

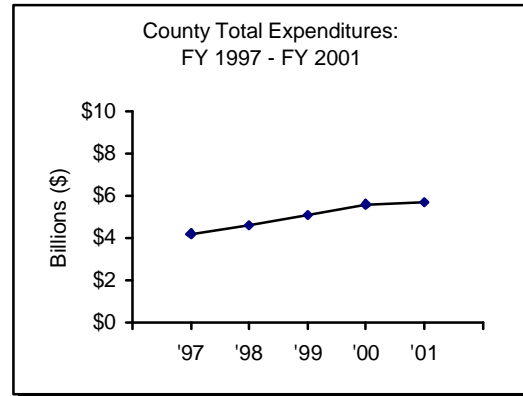
County Intergovernmental Revenues, by Type: FY 1997 – FY 2001					
Millions (\$)					
Source	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001
State	\$283	\$310	\$346	\$368	\$411
Federal	\$49	\$63	\$86	\$96	\$89
Other local	\$28	\$28	\$31	\$40	\$37

Service charges and other revenues declined from 2000 to the 2001 fiscal year, amounting to \$799 million in the last year, decreasing from \$851 million in the previous year.



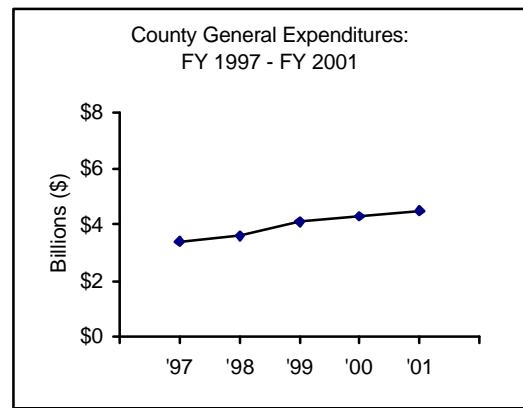
County Expenditures

Counties in Georgia reported expenditures amounting to \$5.7 billion in FY 2001. Since the 1997 fiscal year county expenditures have increased from a level of \$4.2 billion to the level of \$5.7 billion.



County General Expenditures

County general expenditures totaled \$4.5 billion in the 2001 fiscal year. Since FY 1997, general expenditures have grown from a level of \$3.4 billion to the present level. General expenditures account for 80% of total county spending.

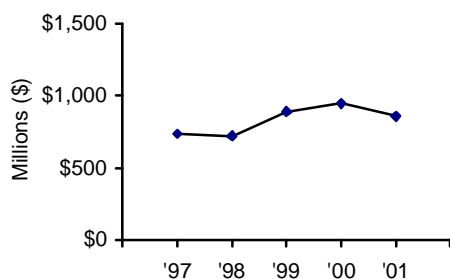


Spending for public safety by counties amounted to \$1.1 billion in FY 2001, or 20% of the total county spending dollar. Administration costs totaled \$718 million, amounting to 13% of total expenditures. Health and human services expenditures totaled \$568 million in the last fiscal year. Expenditures for courts amounted to \$344 million or 6% of total spending while spending for highways, streets and drainage equaled \$311 million.

County General Expenditures, by Category: FY 2001

Category	Amount (\$)	% of Total
Public safety	\$1.1 billion	20%
Capital expenditures	\$858 million	15%
Administration	\$718 million	13%
Health and human services	\$568 million	10%
Courts	\$344 million	6%
Highways, streets and drainage	\$311 million	5%
Leisure services	\$208 million	4%
Other expenditures	\$200 million	4%
Community development	\$133 million	2%
Public works	\$68 million	1%
Education (non-school board)	\$4 million	+0%

County Capital Expenditures:
FY 1997 - FY 2001

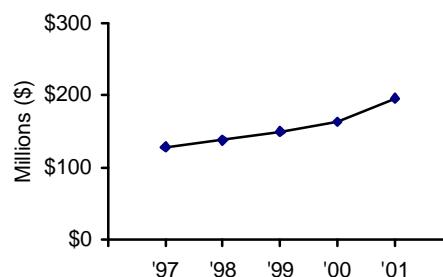


Capital spending, costs associated with the purchase of equipment, land and structures, and construction, totaled \$858 million or 15% of total spending in FY 2001. Capital spending declined from a level of \$944 million in the 2000 fiscal year.

County Debt Service

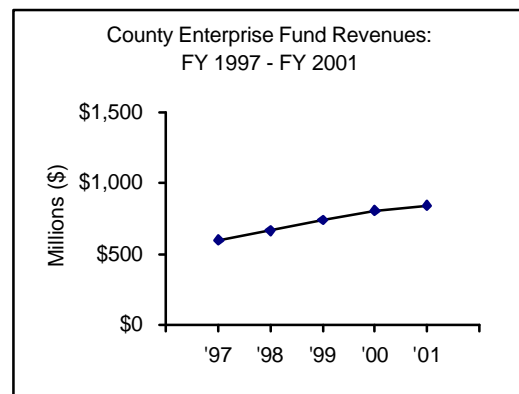
Debt service expenditures in the 2001 fiscal year, equaled \$196 million or 3% of the total amount spent by counties during the year, an increase over the amount of \$163 million reported in the previous year.

County Debt Service:
FY 1997 - FY 2001



County Enterprise Revenues

County enterprise fund revenues in the 2001 fiscal year amounted to \$844 million, an increase over the \$805 million reported in FY 2000. Revenues from enterprise funds accounted for 15% of total county revenues in the fiscal year.

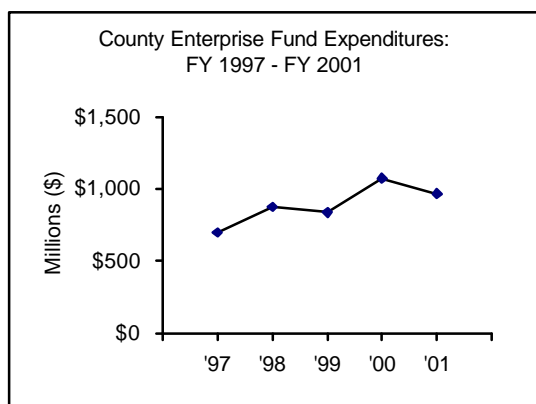


Revenues from county water and sewer systems, \$690 million, accounted for 14% of total county revenues in FY 2001. Revenues from solid waste systems totaled \$113 million, or 2% of the revenue dollar. Revenues from other enterprise funds accounted for \$30 million while airport revenues amounted to \$10 million. Revenues from gas supply systems amounted to less than \$1 million.

Revenues of County Enterprise Funds, by Type: FY 2001

Category	Amount (\$)	% of total
Water and sewer supply system	\$690 million	12%
Solid waste system	\$113 million	2%
Other enterprise funds	\$30 million	+0%
Airport	\$10 million	+0%
Gas supply system	\$738,000	+0%

County Enterprise Expenditures



Enterprise fund expenditures amounted to \$973 million in FY 2001, a decrease from the \$1.1 billion reported in FY 2000. Enterprise fund expenditures accounted for 17% of total county spending in the 2001 fiscal year.

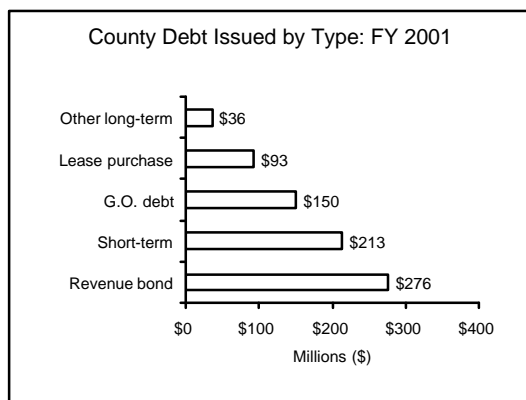
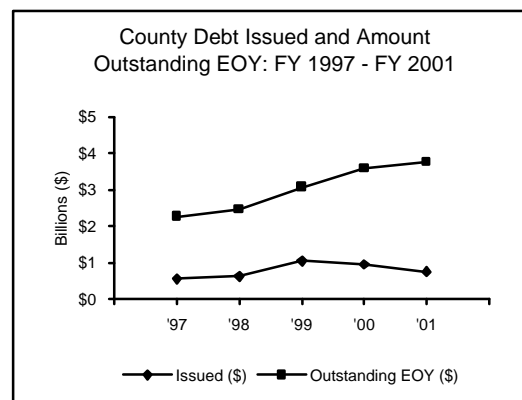
Spending for county water and sewer systems totaled \$782 million in the fiscal year, 14% of county spending. Expenditures for solid waste systems increased to \$127 million while expenditures from other enterprise fund accounts totaled an additional \$51 million, less than 1% of total county spending. Spending for county airports amounted to \$12 million (\$7 million for DeKalb County's Peachtree-DeKalb Airport) while the one county gas system reported expenditures of \$746,000.

Expenditures from County Enterprise Funds, by Type: FY 2001		
Category	Amount (\$)	% of total
Water and sewer supply system	\$782 million	14%
Solid waste system	\$127 million	2%
Other enterprise funds	\$51 million	1%
Airport	\$12 million	+0%
Gas supply system	\$746,000	+0%

County Debt Patterns

During the 2001 fiscal year, counties issued a total of \$768 million in new debt of all forms, a decrease from the \$967 million reported in the previous fiscal year. Since the 1997 fiscal year, counties have issued a total of \$4 billion in debt.

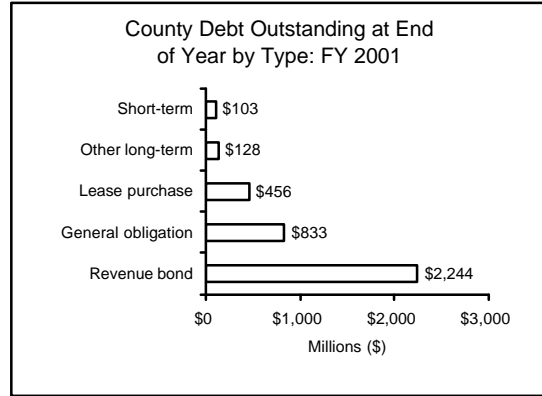
At the end of the last fiscal year, counties held \$3.8 billion in all types of debt. The amount of debt outstanding at the end of each fiscal year has increased from a level of \$2.3 billion in FY 1997 to a level of \$3.8 billion.



In the 2001 fiscal year counties issued a total of \$276 million in revenue bond debt. Short-term borrowing totaled an additional \$213 million. General obligation borrowing totaled \$150 million while lease purchases accounted for \$93 million. Other-long term borrowing equaled \$36 million.

During FY 2001, borrowing in the form of revenue bonds for water and sewer systems amounted to \$245 million or 32% of all county borrowing during the year. General obligation borrowing for multi-purposes accounted for an additional \$68 million. General obligation borrowing for all other purposes amounted to \$34 million while GO borrowing for jails equaled \$30 million. Lease pool borrowing for all other purposes totaled \$22 million or 3% of total county borrowing.

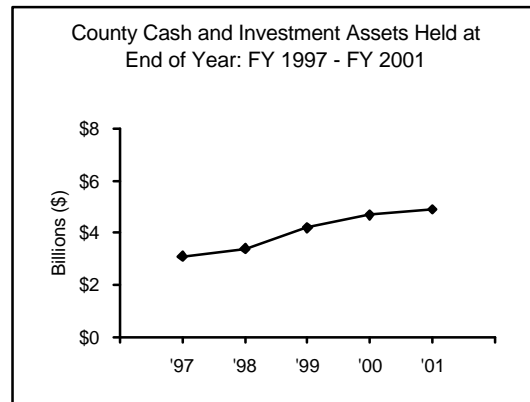
At the end of FY 2001, counties held a total of \$2.2 billion in revenue bond debt, 60% of the total debt held by counties. General obligation debt amounted to \$833 million or 22% of the debt held. Lease purchase debt equaled an additional \$456 million of the debt held at the end of the year.



At the end of the 2001 fiscal year, counties held a total of \$1.9 billion in revenue bond debt issued for water and sewer systems. This amount accounted for 50% of county debt outstanding at the end of the fiscal year. Debt in the form of revenue bonds for all other purposes accounted for 7% or \$272 million of the debt outstanding at the end of the fiscal year while lease pool debt for all other purposes totaled \$228 million or 6% of county debt outstanding. General obligation debt for jails totaled \$202 million or 5% of outstanding county debt.

County Cash and Investment Assets

At the end of the 2001 fiscal year, counties held a total of \$4.9 billion in cash and investment assets, up from \$4.7 billion at the end of the previous year. Since the end of the 1997 fiscal year, the amount of cash and investment assets held by counties has increased from a level of \$3.1 billion to the present level.



Municipal Government Finances: 2001

In FY 2001, municipal revenues totaled \$4.5 billion, up from the \$4.3 billion reported in the 2000 fiscal year. General revenues showed little change at a reported \$2.1 billion while revenues from enterprise funds increased slightly to \$2.4 billion.

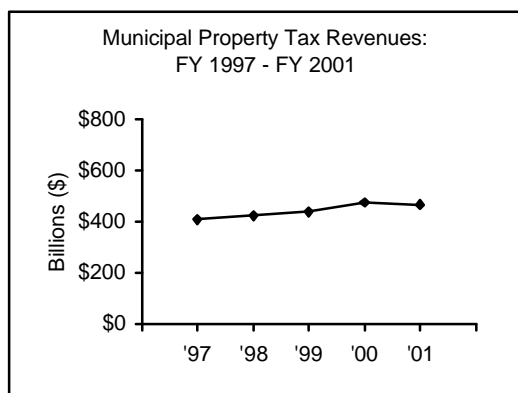
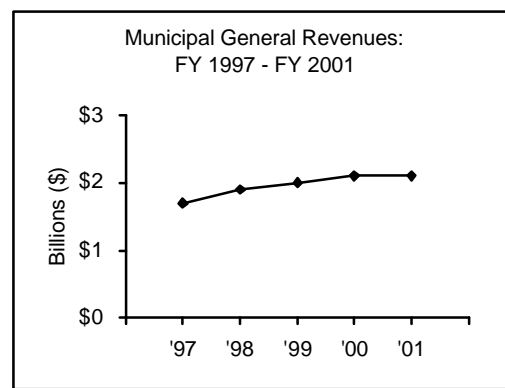
Municipal spending for all purposes during the year amounted to \$4.7 billion, an increase over the \$4.5 billion reported in the 2000 fiscal year. General expenditures amounted to \$2.1 billion while expenditures from enterprise funds totaled \$2.4 billion. Debt service costs increased to \$215 million during the year, up from \$202 million in the previous year.

At the end of the 2001 fiscal year, municipalities held a total of \$5.5 billion in outstanding debt, an increase over the \$5.2 billion held at the end of the previous year. During FY 2001 cities issued a total of \$1.4 billion in new debt and retired a total of \$593 million in old debt. Interest payments on debt during the fiscal year amounted to \$215 million.

At the end of the 2001 fiscal year, municipalities reported holding \$4 billion in cash and investment assets, an 18% increase from the amount of \$3.4 billion held at the end the 2000 fiscal year.

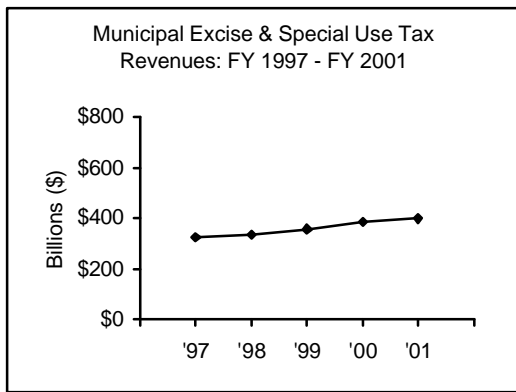
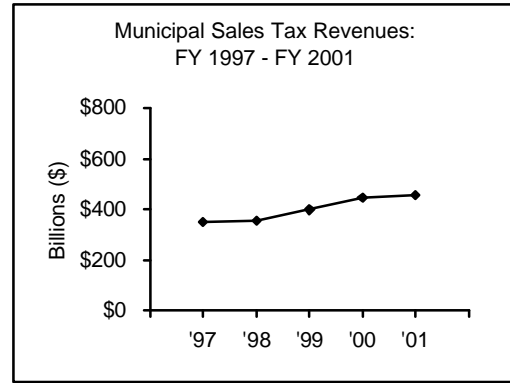
Municipal General Revenues

Municipal general revenues have shown little change over the past three years, increasing from a total of \$2.0 billion in FY 1999 to \$2.1 billion in FY 2001. Since FY 1997, general revenues have risen from a level of \$1.7 billion to the current amount.



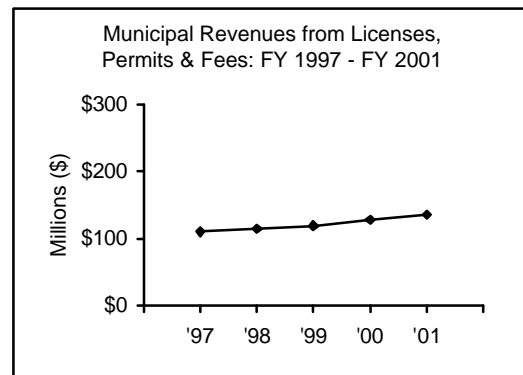
Property tax revenues, totaled \$468 million for municipalities in FY 2001, decreasing from \$476 million from the previous year. Property taxes accounted for 10% of total municipal revenues in the 2001 fiscal year.

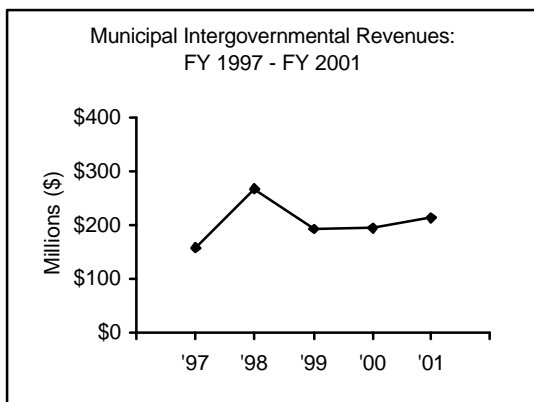
Revenues from sales taxes totaled \$458 million for cities in FY 2001, an increase from the \$448 million reported at the end of the previous year. Sales tax revenues equaled 10% of total county revenues in the 2001 fiscal year.



Revenues from excise and special use taxes totaled just over \$400 million for cities in the last fiscal year, accounting for 9% of total revenues.

Revenues from licenses, permits and fees totaled \$136 million in FY 2001, equaling only 3% of the total municipal dollar.

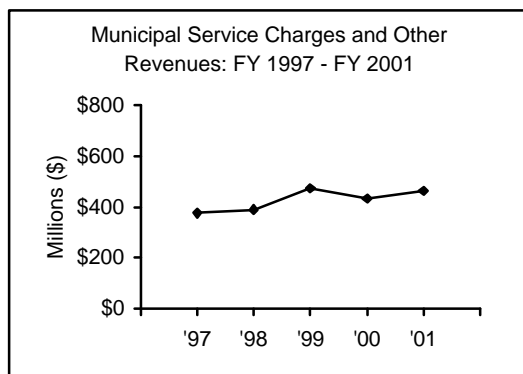




Municipalities received a total of \$213 million from intergovernmental revenues in the 2001 fiscal year. Intergovernmental revenues amounted to 5% of total municipal revenues in FY 2001.

Funds received from state government sources in FY 2001 amounted to \$85 million for municipalities. These state funds include federal pass-through funds, such as CDBG grants, received by municipal governments. Funds received directly from federal sources totaled \$86 million and funds received from other local governments equaled \$42 million.

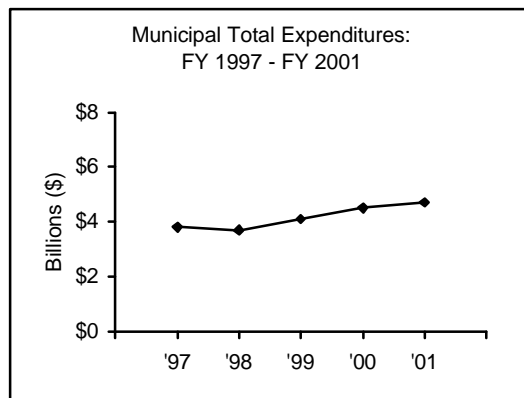
Municipal Intergovernmental Revenues, by Source: FY 1997 – FY 2001					
Millions (\$)					
Source	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001
State	\$63	\$64	\$82	\$84	\$85
Federal	\$59	\$166	\$70	\$72	\$86
Other local	\$36	\$39	\$40	\$40	\$42



Revenues from service charges and other revenues amounted to \$463 million in FY 2001, equaling 10% of the municipal revenue dollar.

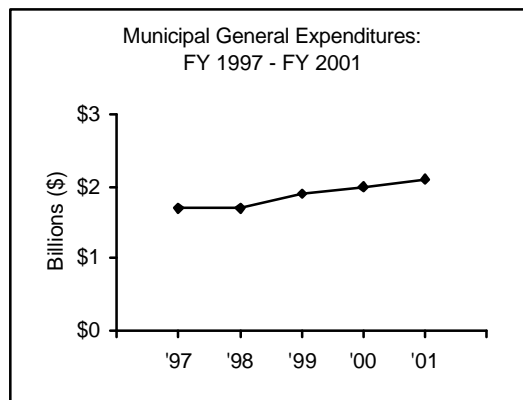
Municipal Expenditures

Georgia's municipalities in the past year reported expenditures totaling \$4.7 billion, an increase over the \$4.5 billion reported in FY 2000. Spending by municipalities has increased from a level of \$3.8 billion in FY 1997 to the current level of \$4.7 billion.



Municipal General Expenditures

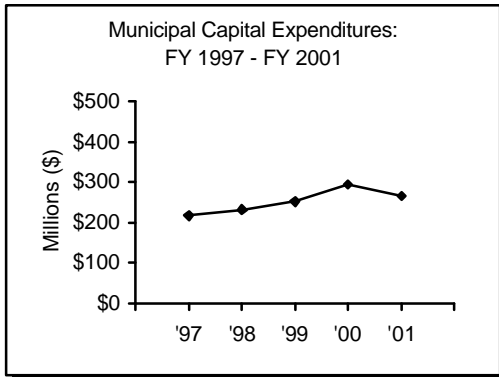
Municipal general expenditures amounted to \$2.1 billion in FY 2001, a slight increase over the \$2.0 billion reported in FY 2000. General expenditures for cities have increased from \$1.7 billion in FY 1997 to the current level.



Municipal General Expenditures, by Category: FY 2001

Category	Amount (\$)	% of Total
Public safety	\$737 million	16%
Administration	\$335 million	7%
Capital expenditures	\$266 million	6%
Highways, streets and drainage	\$186 million	4%
Other expenditures	\$153 million	3%
Leisure services	\$129 million	3%
Public works	\$99 million	2%
Community development	\$81 million	2%
Courts	\$41 million	1%
Education (non-school board)	\$25 million	+0%
Health and human services	\$14 million	+0%

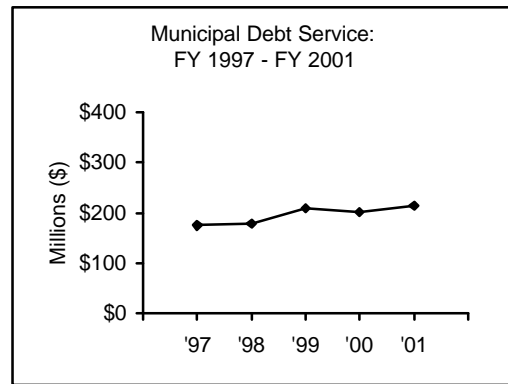
Spending for public safety remained as the largest part of the municipal expenditure dollar in the past year, totaling \$737 million or 16% of total municipal spending. Expenditures for administration totaled \$335 million or 7% of total spending. Spending for highways, streets and drainage amounted to \$186 million, 4% of the total spent by cities. The top four general spending categories accounted for 33% of total municipal spending.



Capital expenditures, purchases made for equipment, land and structures, and construction, amounted to \$266 million in the 2001 fiscal year, 6% of total municipal spending.

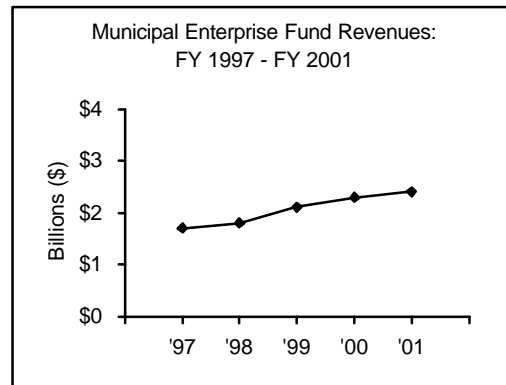
Municipal Debt Service

Expenditures for debt service costs in the past fiscal year amounted to a total of \$215 million, or 5% of the total municipal spending dollar.



Finances of Municipal Enterprise Funds

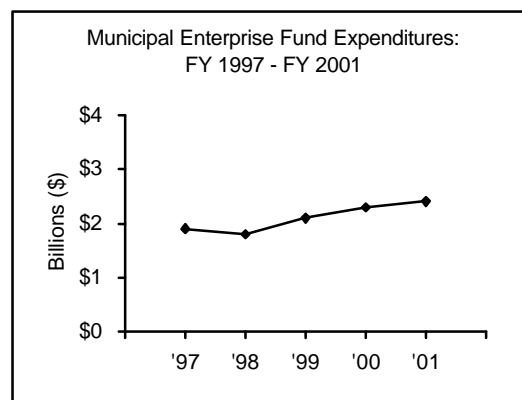
Municipalities generated revenues of \$2.4 billion in FY 2001 from enterprise funds. Enterprise fund revenues account for 53% of total municipal revenues.



Water and sewer system revenues totaled \$790 million while revenues from electric supply systems amounted to \$625 million. Airport revenues, primarily Atlanta's Hartsfield International, amounted to \$441 million. Gas supply system revenues amounted to \$346 million, while solid waste system revenues equaled \$124 million. Revenues from other enterprise funds generated \$66 million for cities.

Revenues of Municipal Enterprise Funds, by Type: FY 2001		
Category	Amount (\$)	% of total
Water and sewer supply system	\$790 million	17%
Electric supply system	\$625 million	14%
Airport system	\$441 million	10%
Gas supply system	\$346 million	8%
Solid waste system	\$124 million	3%
Other enterprise funds	\$66 million	1%

Expenditures from enterprise funds amounted \$2.4 billion in FY 2001, an increase over the \$2.3 billion reported in the previous year. In the five-year period since FY 1997, spending from enterprise funds has risen from a level of \$1.8 billion to the current \$2.4 billion.



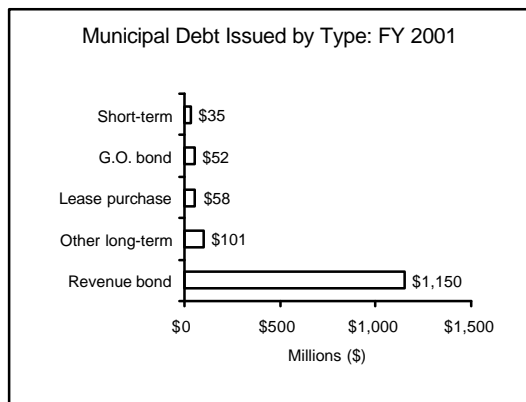
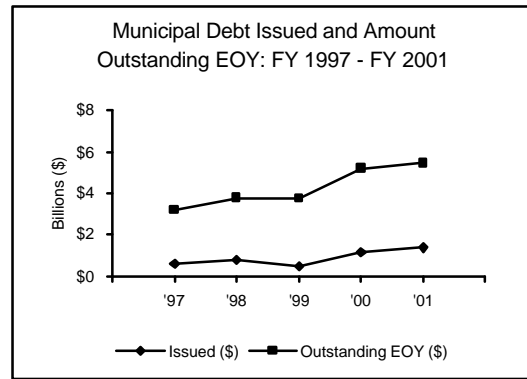
Spending for municipal water and sewer supply systems topped the \$1 billion mark for the first time in the 2001 fiscal year, accounting for 22% of total municipal spending. Expenditures from electric supply systems decreased to \$497 million while airport system expenditures increased to a level of \$373 million. Spending for gas supply systems increased to \$278 million from \$211 million and solid waste system spending amounted to \$138 million. Expenditures from other enterprise funds totaled an additional \$116 million for cities.

Category	Amount (\$)	% of total
Water and sewer supply system	\$1.0 billion	22%
Electric supply system	\$497 million	11%
Airport system	\$373 million	8%
Gas supply system	\$278 million	6%
Solid waste system	\$138 million	3%
Other enterprise funds	\$116 million	2%

Municipal Debt Patterns

During the 2001 fiscal year, cities issued a total of \$1.4 billion in new debt of all types, an increase from the \$1.1 billion issued in FY 2000. The City of Atlanta alone issued just over \$1 billion in debt during the fiscal year. In the years since FY 1997, municipalities in Georgia have issued a total of \$4.4 billion in debt of all types.

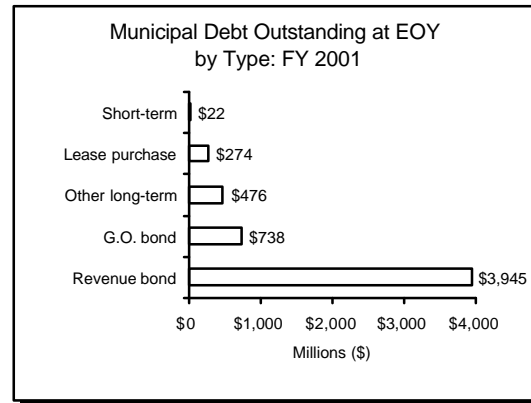
At the end of the last fiscal year, municipalities held a total of \$5.5 billion in outstanding debt. Since FY 1997, the amount of outstanding debt held by cities has increased from a level of \$3.2 billion to the current level of \$5.5 billion. Of this amount, \$3 billion, or 55%, was held by the City of Atlanta.



During FY 2001, 82% of the debt issued was issued in the form of revenue bond debt, totaling \$1.2 billion. Other long-term borrowing amounted to \$101 million and lease purchase borrowing totaled an additional \$58 million. General obligation borrowing accounted for \$52 million while borrowing in the form of short-term funds totaled \$35 million.

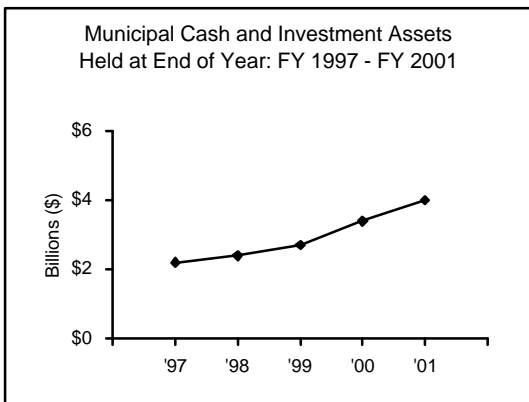
Borrowing in the form of revenue bonds for airports accounted for \$1.01 billion of the new debt issued in the past fiscal year, 72% of the total borrowing by municipalities in the year. Other long-term borrowing for water and sewer systems totaled \$96 million and borrowing in the form of revenue bonds for water and sewer systems accounted for an additional \$88 million. Short-term borrowing during the year totaled \$35 million. Total borrowing by cities for water and sewer systems amounted to \$186 million during the 2001 fiscal year.

Seventy-two percent of the debt held at the end of FY 2001 by cities was held in the form of revenue bond debt, amounting to \$3.9 billion. General obligation debt outstanding totaled \$738 million while debt in the form of other long-term funds totaled \$476 million. Outstanding lease purchase debt equaled an additional \$274 million and outstanding short-term debt totaled just \$22 million.



Revenue bonds for water and sewer systems accounted for \$2.1 billion or one-third of the outstanding debt held by cities at the end of the fiscal year. Revenue bond borrowing for airports, totaling \$1.5 billion, amounted to an additional 27% of the outstanding debt. Revenue bond borrowing for water and sewer systems and airports accounted for 65% of the outstanding debt held by cities at the end of the fiscal year. Borrowing of all types (revenue, GO, other long-term and lease purchase) for water and sewer systems amounted to almost \$2.5 billion of the outstanding debt held by cities at the end of the past fiscal year.

Municipal Cash and Investment Assets



At the end of the 2001 fiscal year, municipalities held a total of \$4.0 billion in cash and investment assets, an increase over the amount of \$3.4 billion held at the end of the previous year.

Consolidated Government Finances: 2001

Georgia's three consolidated governments in FY 2001 reported total revenues amounting to \$625 million, an increase of 9% over the amount reported at the end of the previous year. Consolidated government general revenues equaled \$488 million in the 2001 fiscal year while revenues from enterprise funds equaled \$137 million.

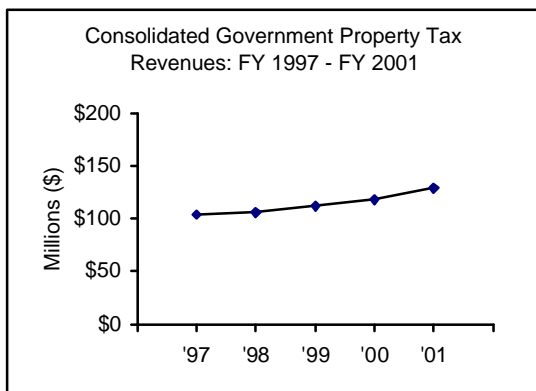
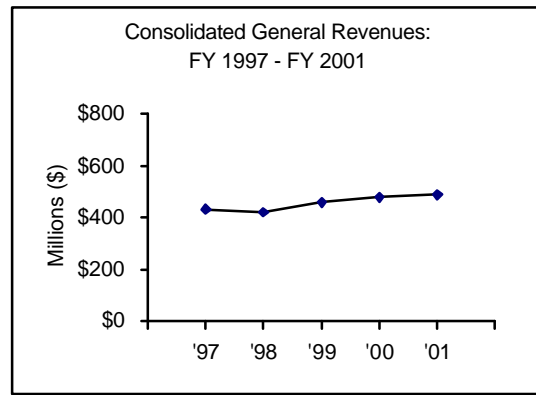
The three consolidated governments reported expenditures totaling \$575 million in the 2001 fiscal year, an increase of almost 9% from the previous year. Consolidated government general expenditures amounted to \$437 million, while expenditures from enterprise funds totaled \$122 million. Debt service interest amounted to \$15 million for consolidated governments, up from \$13 million in the 2000 fiscal year.

At the end of the 2001 fiscal year, consolidated governments held a total of \$376 million in outstanding debt. The three consolidated governments issued a total of \$113 million in new debt during the fiscal year while a total of \$29 million in old debt was retired. Interest payments on debt during the year amounted to a total of \$15 million for consolidated governments.

At the end of the 2001 fiscal year, the three consolidated governments held a total of \$636 million in cash and investment assets, an increase of almost 16% over the amount held at the end of FY 2000.

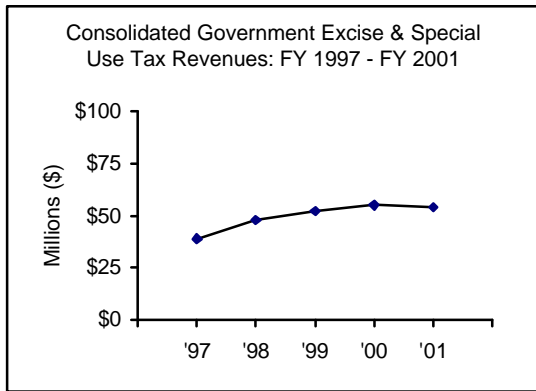
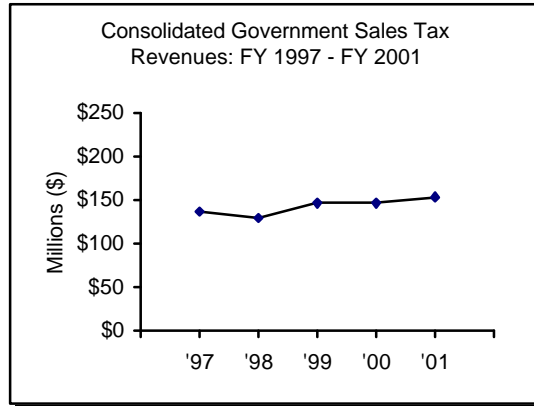
Consolidated Government General Revenues

Consolidated general revenues amounted to \$488 million in FY 2001. General revenues have increased from \$433 million in FY 1997 to the current level of \$488 million.



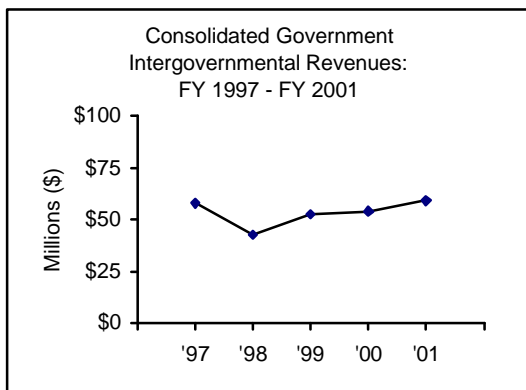
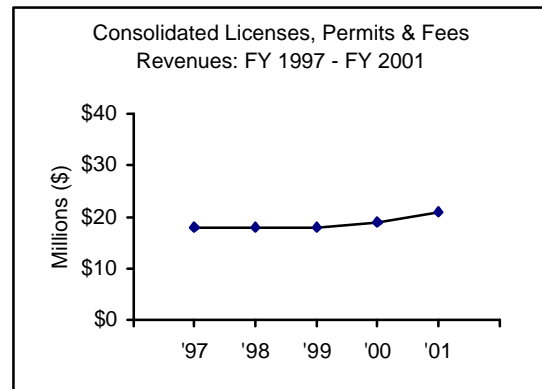
Property tax revenues equaled \$129 million for consolidated governments in the 2001 fiscal year. Property taxes amounted to 21% of total revenues.

The three consolidated governments received a total of \$154 million in the last fiscal year from the collection of sales taxes. This amount is almost evenly divided between local option sales taxes and special purpose sales taxes.



Excise and special use tax revenues generated over \$54 million for consolidated governments in the 2001 fiscal year, down slightly from the previous year, accounting for 9% of total revenues.

Consolidated governments received a total of \$21 million from licenses, permits and fees in the 2001 fiscal year. Revenues from these sources have showed modest gains since FY 1997.



Intergovernmental revenues received by consolidated governments totaled \$59 million in the past year, accounting for 9% of total consolidated government revenues.

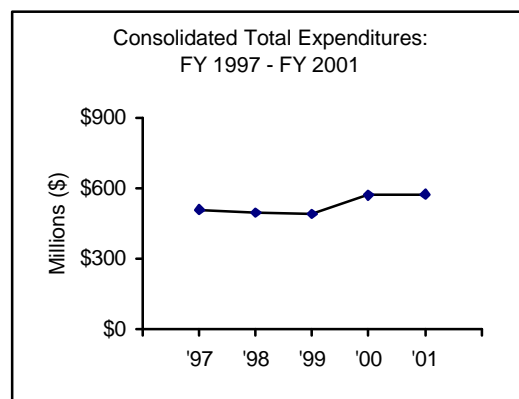
Funds received by the consolidated governments from state government sources totaled \$47 million in FY 2001. These state funds include federal pass-through funds, such as CDBG grants, received by municipal governments. Funds received directly from federal sources equaled \$12 million, a decrease from the \$15 million reported in the previous year, and funds received from other local governments amounted to \$455,000.

Consolidated Intergovernmental Revenues, by Source: FY 1996 – FY 2001

Source	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001
State	\$41 million	\$30 million	\$43 million	\$38 million	\$47 million
Federal	\$12 million	\$11 million	\$8 million	\$15 million	\$12 million
Other local	\$5 million	\$1 million	\$2 million	\$728,000	\$455,000

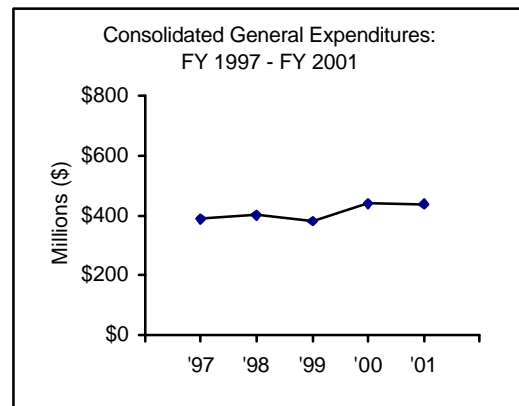
Consolidated Government Expenditures

The three consolidated governments reported combined expenditures of \$575 million in the 2001 fiscal year, a slight increase over the \$570 million reported in the previous year.



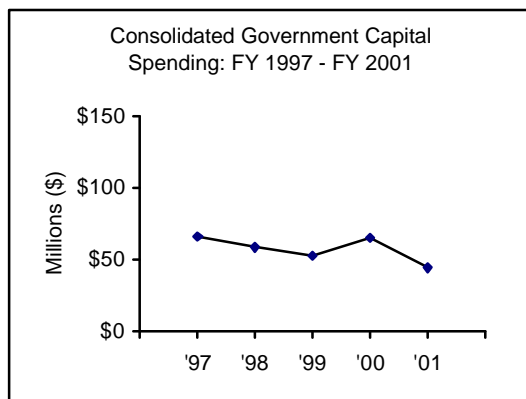
Consolidated Government General Expenditures

General expenditures for the consolidated governments decreased slightly to a level of \$437 million in FY 2001 from the \$440 million in the previous year. General expenditures accounted for 76% of the consolidated spending dollar.



Spending for public safety accounted for 24% of the consolidated government expenditures in 2001, amounting to \$140 million. Capital expenditures totaled \$84 million and spending for administration amounted to \$63 million. Spending for health and human services equaled \$42 million or 7% of consolidated government total expenditures.

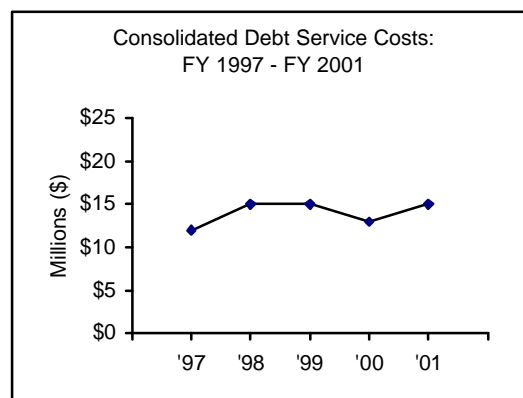
Category	Amount (\$)	% of Total
Public safety	\$140 million	24%
Capital expenditures	\$84 million	15%
Administration	\$63 million	11%
Health and human services	\$42 million	7%
Leisure services	\$24 million	4%
Highways, streets & drainage	\$23 million	4%
Community development	\$21 million	4%
Courts	\$20 million	3%
Other expenditures	\$15 million	3%
Public works	\$6 million	1%
Education (non-school board)	\$0	0%



Capital spending by consolidated governments increased from \$66 million in FY 1997 to \$84 million in FY 2001. Included in capital expenditures are costs for the purchase of equipment, land and structures, and construction projects. In the 2001 fiscal year, capital spending accounted for 15% of total consolidated government expenditures.

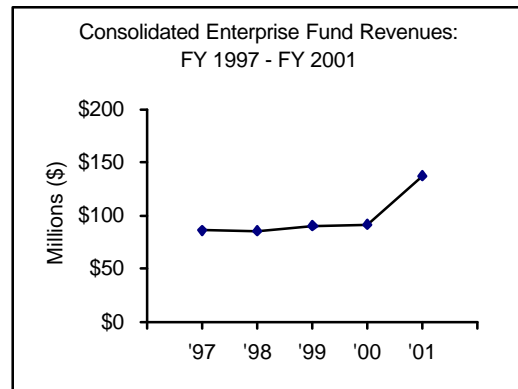
Consolidated Government Debt Service

Consolidated governments reported debt service interest expenditures amounting to \$15 million in FY 2001, up from \$13 million in the previous year. Debt service interest amounted to 3% of total spending in the last fiscal year.



Consolidated Government Enterprise Revenues

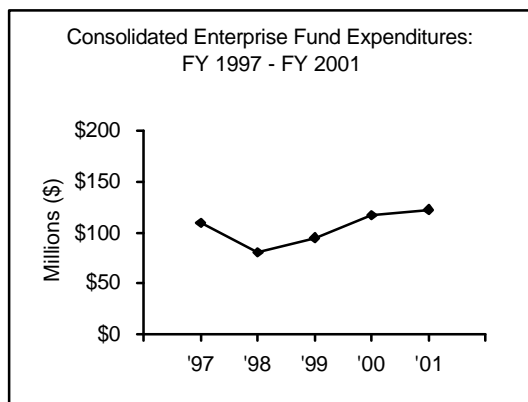
Consolidated governments reported \$137 million in revenues from enterprise funds during the fiscal year, amounting to 22% of total revenues. The marked increase from FY 2000 to FY 2001 is due to increases reported by Athens/Clarke County and Columbus/Muscogee County in revenues from solid waste systems and a net increase of \$30 million by Augusta/Richmond County in water and sewer system revenues.



Consolidated governments reported revenues of \$94 million from water and sewer systems during the 2001 fiscal year, amounting to 15% of total revenues. Solid waste enterprise funds generated revenues of \$20 million or 3% of total revenues. Revenues from airports amounted to \$12 million while revenues from other enterprise funds amounted to \$11 million.

Revenues of Consolidated Enterprise Funds, by Type: FY 2001		
Category	Amount (\$)	% of total
Water and sewer supply system	\$94 million	15%
Solid waste system	\$20 million	3%
Airport	\$12 million	2%
Other enterprise funds	\$11 million	2%

Consolidated Government Enterprise Expenditures



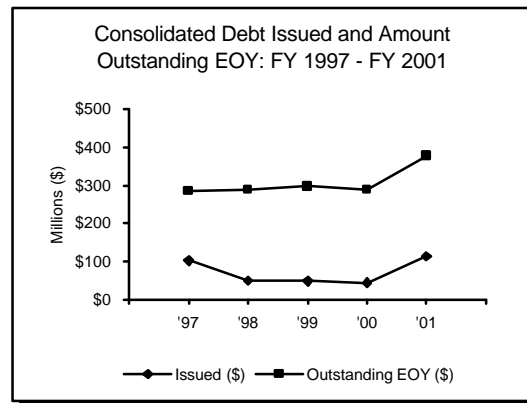
Expenditures from enterprise funds totaled \$122 million in FY 2001, up slightly from the \$117 million reported in the previous year. Enterprise fund accounted for 20% of total spending in FY 2001.

Spending for water and sewer systems from enterprise funds amounted to \$75 million in the 2001 fiscal year, or 13% of total expenditures. Spending for solid waste systems from enterprise funds amounted to \$18 million and expenditures for airports amounted to \$11 million. Expenditures for other enterprise funds amounted to \$19 million.

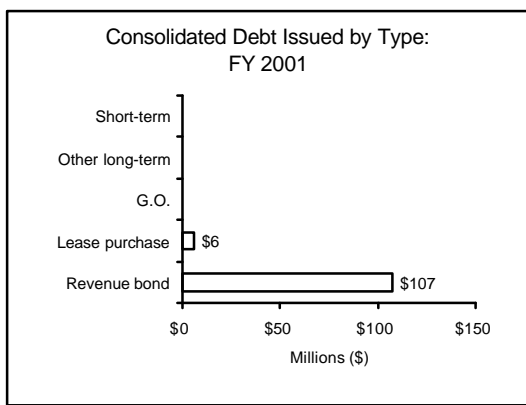
Expenditures from Consolidated Government Enterprise Funds, by Type: FY 2001		
Category	Amount (\$)	% of total
Water and sewer supply system	\$75 million	13%
Other enterprise funds	\$19 million	3%
Solid waste system	\$18 million	3%
Airport	\$11 million	2%

Consolidated Government Debt Patterns

During the 2001 fiscal year, consolidated governments issued a total of \$113 million in new debt for all purposes. At the end of the fiscal year, the three consolidated governments reported a total of \$376 million in outstanding debt of all types.



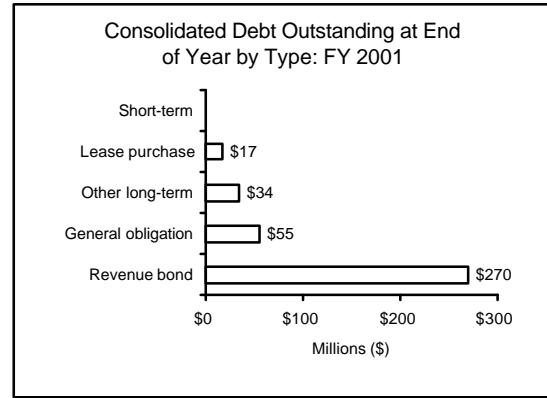
Since the 1997 fiscal year, consolidated governments have issued a total of \$356 million in new debt of all types. The amount of debt outstanding at the end of each year has increased from a level of \$284 million to the present level of \$376 million.



During the 2001 fiscal year, consolidated governments issued a total of \$107 million in revenue bond debt, accounting for almost 95% of the debt issued. Borrowing in the form of lease purchase debt amounted to \$6 million. Consolidated governments issued no general obligation bonds, other long-term or short-term debt during the fiscal year.

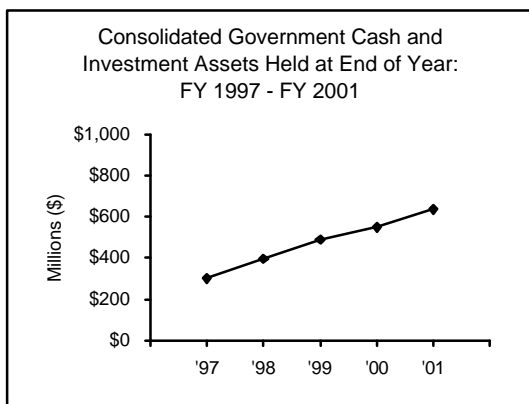
Borrowing in the form of revenue bonds for water and sewer systems totaled \$97 million or 86% of the total borrowing by consolidated governments in FY 2001. Borrowing for all other purposes in the form of revenues bonds totaled \$10 million while borrowing in the form of lease purchase for all other purposes totaled an additional \$6 million.

Debt in the form of revenue bonds, amounting to \$270 million, accounted for 72% of the outstanding debt held by consolidated governments at the end of the 2001 fiscal year. Outstanding general obligation debt amounted to \$55 million or 15% of the outstanding debt. Other long-term debt equaled \$34 million and outstanding lease purchase debt totaled \$17 million. Consolidated government issued no short-term debt during the 2001 fiscal year.



Water and sewer debt in the form of revenue bonds, totaling \$217 million, accounted for 58% of the outstanding debt held by consolidated governments at the end of the 2001 fiscal year. General obligation borrowing for multi-purpose uses accounted for an additional \$52 million. Revenue bond debt for all other purposes amounted to \$48 million or 13% of the outstanding debt. Other long-term borrowing for water and sewer systems totaled \$20 million and other long-term borrowing for all other purposes amounted to an additional \$14 million.

Consolidated Government Cash and Investment Assets



At the end of the 2001 fiscal year, consolidated governments held a total of \$636 million in cash and investment assets. Since the end of the 1997 fiscal year, the amount of cash and investment assets held by consolidated governments more than doubled from a level of \$302 million.

Appendix A: Data Categories

General Revenues

Property Taxes

- Real and personal property taxes
- FIFA, penalties, interest and cost
- Public utilities taxes
- Motor vehicle taxes
- Mobile home taxes
- Intangible taxes (regular and recording)
- Railroad equipment tax
- Tax collection fees

Sales Taxes

- Local option sales tax
- MARTA tax ¹
- Special purpose sales tax

Excise and Special Use Tax

- Alcoholic beverage taxes
- Insurance premiums taxes
- Hotel/motel tax
- Franchise payments taxes
- Other excise and special use taxes

Licenses and Permits Revenues

- Business licenses and occupational taxes
- Alcoholic beverage licenses
- Building permits
- Other licenses, permits and fees

Intergovernmental Revenues, by Type

- Payments in lieu of taxes
- General public purpose grants
- Fuel, oil and road mileage
- Road, street and bridge funds (DOT contracts)
- Water/wastewater grants
- Solid waste grants
- Revenues of county boards of health
- Crime and corrections grants
- Community Development Block Grants
- Public welfare grants
- Real estate transfer tax
- Other intergovernmental revenues

Intergovernmental Revenues, by Source

- State
- Other local governments
- Federal
- DHR physical and mental health grants ²

Service Charge Revenues

- Parking facilities and meters
- Parks and recreation charges
- Ambulance charges
- Hospital charges
- Garbage/trash collection charges
- Landfill fees
- Special assessments
- Fire service subscription fees
- Other service charges

Other Revenues

- Interest earnings on investments

Fines, forfeits and court fees

Fee collections of county officers ²

Receipts from sales of materials and surplus equipment

Receipts from sale of real property (land and buildings)

Rents and royalties

Cemetery fees

All additional revenues

Enterprise Fund Revenues

By Purpose

- Water and sewer system
- Electric supply system
- Gas supply system
- Airport
- Solid waste system
- Other enterprise funds

By Type of Revenues

- Operating revenue
- Other revenue

General Expenditures

Administration

- Financial administration
- Tax commissioner ²
- Tax assessor/appraiser ²
- General administration
- General government buildings
- General insurance
- Legal fees

Courts

- Superior court ²
- State court ²
- Juvenile and magistrate court ²
- Probate court ²
- Clerk of courts ²
- Municipal court ³

Public Safety and Corrections

- Sheriff's department ²
- Police department
- Correctional institute ²
- Jail
- Fire department

Community Development

- Community development
- Building inspection and regulation

Highways

- Highways, roads and bridges
- Drainage

Health and Human Service

- County/municipal hospital
- Payments to other hospitals
- Public health
- Public welfare

Appendix A: Data Categories

Ambulance service
DHR physical and mental health grants ²

Leisure Services
Parks and recreation
Libraries

Public Works
Parking facilities
Natural resources
Garbage and trash collection
Garbage and trash disposal (landfill)

Education
Expended by general government

Other Expenditures

Enterprise Fund Expenditures

By Purpose
Water and sewer system
Electric supply system
Gas supply system
Airport
Solid waste system
Other enterprise funds

By Type of Expenditure
Current operations
Purchase of land, equipment and structures
Construction
Interest expense

Personnel Expenditures

Employee benefits
Salaries and wages for current operations
Salaries and wages for construction

Intergovernmental Expenditures

By Purpose
Parks and recreation
Jails
Fire protection
Police protection
Public health
Hospitals
Libraries

Public welfare
Garbage and trash collection
Garbage and trash disposal
Highways, streets and drainage
Water/sewer system
Electric supply system
Gas supply system
Public transit
Airport
Other purposes

Debt

Bond Debt, by Purpose
Airport
Education (non-school board)
Electric utility system
Fire protection
Gas utility system
Industrial revenue bonds
Law enforcement and corrections
Multi-purpose
Parks and recreation facilities
Public buildings
Public transit system
Solid waste systems
Streets, roads and highways
Water and sewer system
Other

Debt Issued, Retired, Interest Paid and Amount Outstanding
at Beginning and End of Year
Revenue bonds
General obligation bonds
Other long-term debt
Lease pool/Capital purchase
Short-term debt

Cash and Investment Assets Held at End of Fiscal Year

Cash and Deposits
Federal Securities
Federal Agency Securities
State and Local Government Securities

Cash and Investment Assets Held, by Type
Sinking funds
Bond funds
Held in other funds

1 – DeKalb and Fulton Counties only; 2 – County and consolidated governments; 3 – Consolidated and municipal governments

Appendix B:

County Local Government Finance Overview: FY 2001

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Revenues	5,719,084,036	742.84	100.0%
General Revenues	4,875,441,476	633.26	85.2%
Enterprise Fund Revenues	843,642,560	109.58	14.8%
Revenue Items	Amount (\$)	Per capita amount (\$)	Percent of total
General Revenues	4,875,441,476	633.26	85.2%
Property Taxes	2,044,462,014	265.55	35.7%
Real and personal property taxes	1,592,446,018	206.84	27.8%
All other property taxes	452,015,996	58.71	7.9%
Sales Taxes	1,116,611,526	145.04	19.5%
Local option sales tax	537,648,142	69.83	9.4%
Special purpose sales tax	578,963,384	75.20	10.1%
Excise and special use taxes	233,727,422	30.36	4.1%
Alcoholic beverage taxes	39,266,858	5.10	0.7%
Insurance premiums taxes	141,668,849	18.40	2.5%
Hotel/motel taxes	34,743,351	4.51	0.6%
Franchise payments taxes	14,882,269	1.93	0.3%
Other excise and special use taxes	3,166,094	0.41	0.1%
Licenses, permits and fees	143,955,287	18.70	2.5%
Intergovernmental revenues, by source	537,374,418	69.80	9.4%
State	411,340,880	53.43	7.2%
Federal	88,957,224	11.55	1.6%
Local	37,076,314	4.82	0.6%
Service charges and other revenues	799,310,809	103.82	14.0%
Service charge revenues	188,442,135	24.48	3.3%
Other revenues	610,868,674	79.34	10.7%
Enterprise Fund Revenues	843,642,560	109.58	14.8%
Water and sewer system	689,820,899	89.60	12.1%
Electric supply system	0	0.00	0.0%
Gas supply system	738,108	0.10	0.0%
Airport	10,496,211	1.36	0.2%
Solid waste system	112,727,572	14.64	2.0%
Other enterprise funds	29,859,770	3.88	0.5%

Appendix B:

County Local Government Finance Overview: FY 2001

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Expenditures	5,713,380,524	742.10	100.0%
General Expenditures	4,544,385,413	590.26	79.5%
Enterprise Fund Expenditures	973,239,705	126.41	18.9%
Debt Service Costs	195,755,406	25.43	3.4%
	Amount (\$)	Per capita amount (\$)	Percent of total
Expenditure Items			
General Expenditures	4,544,385,413	590.26	79.5%
Administration	717,868,371	93.24	12.6%
Courts	343,531,645	44.62	6.0%
Public safety	1,131,650,335	146.99	19.8%
Community development	132,766,130	17.24	2.3%
Health and human services	568,359,012	73.82	9.9%
Leisure services	208,392,386	27.07	3.6%
Public works	68,201,135	8.86	1.2%
Highways, streets and drainage	311,224,111	40.42	5.4%
Education (non-school board)	4,109,108	0.53	0.1%
Other expenditures	200,049,894	25.98	3.5%
Capital expenditures	858,233,287	111.47	15.0%
Enterprise Fund Expenditures	973,239,705	126.41	17.0%
Water and sewer system	781,791,889	101.55	13.7%
Electric supply system	0	0.00	0.0%
Gas supply system	746,609	0.10	0.0%
Airport	12,271,390	1.59	0.2%
Solid waste system	126,957,491	16.49	2.2%
Other enterprise funds	51,472,326	6.69	0.9%
Debt service costs	195,755,406	25.43	3.4%

Appendix B:
County Local Government Finance Overview: FY 2001

Debt Items	Amount (\$)	Per capita amount (\$)	Percent of total
Outstanding at beginning of year	3,470,102,332	450.73	100.0%
Revenue bonds	2,045,875,860	265.74	59.0%
General obligation bonds	770,194,407	100.04	22.2%
Other long-term debt	112,859,670	14.66	3.3%
Lease pool/capital purchase	450,558,556	58.52	13.0%
Short-term debt	90,613,839	11.77	2.6%
Issued during fiscal year	767,675,638	99.71	100.0%
Revenue bonds	276,096,461	35.86	36.0%
General obligation bonds	150,353,115	19.53	19.6%
Other long-term debt	36,062,282	4.68	4.7%
Lease pool/capital purchase	92,592,535	12.03	12.1%
Short-term debt	212,571,245	27.61	27.7%
Retired during fiscal year	459,692,556	59.71	100.0%
Revenue bonds	77,747,721	10.10	16.9%
General obligation bonds	87,491,254	11.36	19.0%
Other long-term debt	14,976,603	1.95	3.3%
Lease pool/capital purchase	79,515,536	10.33	17.3%
Short-term debt	199,961,442	25.97	43.5%
Outstanding at end of year	3,765,073,258	489.04	100.0%
Revenue bonds	2,244,224,682	291.50	59.6%
General obligation bonds	833,285,436	108.23	22.1%
Other long-term debt	128,313,861	16.67	3.4%
Lease pool/capital purchase	456,088,139	59.24	12.1%
Short-term debt	103,161,140	13.40	2.7%
Interest paid on debt during year	195,755,406	25.43	100.0%
Revenue bonds	115,302,800	14.98	58.9%
General obligation bonds	42,701,954	5.55	21.8%
Other long-term debt	5,586,278	0.73	2.9%
Lease pool/capital purchase	25,973,322	3.37	13.3%
Short-term debt	6,191,052	0.80	3.2%
Cash and Investment Assets	Amount (\$)	Per capita amount (\$)	Percent of total
Amount held at end of year	4,936,642,463	641.21	100.0%
Held in sinking funds	131,565,541	17.09	2.7%
Held in bond funds	904,154,735	117.44	18.3%
Held in all other funds	3,900,922,187	506.69	79.0%

Appendix C:

Municipal Local Government Finance Overview: FY 2001

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Revenues	4,531,488,336	1,697.37	100.0%
General Revenues	2,139,242,076	801.30	47.2%
Enterprise Fund Revenues	2,392,246,260	896.07	52.8%
Revenue Items	Amount (\$)	Per capita amount (\$)	Percent of total
General Revenues	2,139,242,076	801.30	47.2%
Property Taxes	467,820,050	175.23	10.3%
Real and personal property taxes	407,745,732	152.73	9.0%
All other property taxes	60,074,318	22.50	1.3%
Sales Taxes	458,446,784	171.72	10.1%
Local option sales tax	370,529,000	138.79	8.2%
Special purpose sales tax	87,917,784	32.93	1.9%
Excise and special use taxes	400,234,948	149.92	8.8%
Alcoholic beverage taxes	64,041,141	23.99	1.4%
Insurance premiums taxes	98,909,875	37.05	2.2%
Hotel/motel taxes	78,650,135	29.46	1.7%
Franchise payments taxes	153,140,031	57.36	3.4%
Other excise and special use taxes	5,493,766	2.06	0.1%
Licenses, permits and fees	136,328,400	51.06	3.0%
Intergovernmental revenues, by source	213,463,269	79.96	4.7%
State	84,651,727	31.71	1.9%
Federal	86,396,368	32.36	1.9%
Local	42,415,174	15.89	0.9%
Service charges and other revenues	462,948,625	173.41	10.2%
Service charge revenues	166,445,736	62.35	3.7%
Other revenues	296,502,889	111.06	6.5%
Enterprise Fund Revenues	2,392,246,260	896.07	52.8%
Water and sewer system	789,791,379	295.83	17.4%
Electric supply system	624,966,913	234.10	13.8%
Gas supply system	345,904,202	129.57	7.6%
Airport	441,450,639	165.36	9.7%
Solid waste system	124,024,028	46.46	2.7%
Other enterprise funds	66,109,099	24.76	1.5%

Appendix C:

Municipal Local Government Finance Overview: FY 2001

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Expenditures	4,700,485,415	1,776.28	100.0%
General Expenditures	2,066,991,082	781.10	44.0%
Enterprise Fund Expenditures	2,418,465,480	913.92	48.4%
Debt Service Costs	215,028,853	81.26	4.6%
	Amount (\$)	Per capita amount (\$)	Percent of total
Expenditure Items			
General Expenditures	2,066,991,082	781.10	44.0%
Administration	335,349,822	126.73	7.1%
Courts	40,970,689	15.48	0.9%
Public safety	736,540,066	278.33	15.7%
Community development	80,978,060	30.60	1.7%
Health and human services	14,033,894	5.30	0.3%
Leisure services	129,187,044	48.82	2.7%
Public works	99,418,024	37.57	2.1%
Highways, streets and drainage	186,269,392	70.39	4.0%
Education (non-school board)	25,366,414	9.59	0.5%
Other expenditures	152,532,774	57.64	3.2%
Capital expenditures	266,344,903	100.65	5.7%
Enterprise Fund Expenditures	2,418,465,480	913.92	51.5%
Water and sewer system	1,016,550,038	384.15	21.6%
Electric supply system	496,545,724	187.64	10.6%
Gas supply system	278,866,552	105.38	5.9%
Airport	372,892,744	140.91	7.9%
Solid waste system	138,030,387	52.16	2.9%
Other enterprise funds	115,580,035	43.68	2.5%
Debt service costs	215,028,853	81.26	4.6%

Appendix C:
Municipal Local Government Finance Overview: FY 2001

Debt Items	Amount (\$)	Per capita amount (\$)	Percent of total
Outstanding at beginning of year	4,652,137,544	1,742.57	100.0%
Revenue bonds	3,243,173,732	1,214.81	69.7%
General obligation bonds	726,881,231	272.27	15.6%
Other long-term debt	405,748,610	151.98	8.7%
Lease pool/capital purchase	261,115,386	97.81	5.6%
Short-term debt	15,218,585	5.70	0.3%
Issued during fiscal year	1,397,292,172	523.39	100.0%
Revenue bonds	1,150,420,302	430.92	82.3%
General obligation bonds	52,379,011	19.62	3.7%
Other long-term debt	100,824,620	37.77	7.2%
Lease pool/capital purchase	58,311,881	21.84	4.2%
Short-term debt	35,356,358	13.24	2.5%
Retired during fiscal year	592,934,827	222.10	100.0%
Revenue bonds	445,741,771	166.96	75.2%
General obligation bonds	41,629,655	15.59	7.0%
Other long-term debt	31,308,535	11.73	5.3%
Lease pool/capital purchase	45,714,018	17.12	7.7%
Short-term debt	28,540,848	10.69	4.8%
Outstanding at end of year	5,454,193,571	2,042.99	100.0%
Revenue bonds	3,944,782,610	1,477.61	72.3%
General obligation bonds	737,629,279	276.30	13.5%
Other long-term debt	475,585,629	178.14	8.7%
Lease pool/capital purchase	274,299,644	102.75	5.0%
Short-term debt	21,896,409	8.20	0.4%
Interest paid on debt during year	215,028,853	80.54	100.0%
Revenue bonds	145,834,387	54.63	67.8%
General obligation bonds	37,085,389	13.89	17.2%
Other long-term debt	16,978,847	6.36	7.9%
Lease pool/capital purchase	13,960,920	5.23	6.5%
Short-term debt	1,169,310	0.44	0.5%
Cash and Investment Assets	Amount (\$)	Per capita amount (\$)	Percent of total
Amount held at end of year	4,034,291,036	1,511.14	100.0%
Held in sinking funds	307,232,926	115.08	7.6%
Held in bond funds	1,357,816,135	508.60	33.7%
Held in all other funds	2,369,241,975	887.45	58.7%

Appendix D: Consolidated Local Government Finance Overview: FY 2001

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Revenues	625,185,240	1,282.29	100.0%
General Revenues	487,851,886	1,000.61	78.0%
Enterprise Fund Revenues	137,333,354	281.68	22.0%
Revenue Items	Amount (\$)	Per capita amount (\$)	Percent of total
General Revenues	487,851,886	1,000.61	78.0%
Property Taxes	128,853,908	264.29	20.6%
Real and personal property taxes	94,673,328	194.18	15.1%
All other property taxes	34,180,580	70.11	5.5%
Sales Taxes	153,918,348	315.69	24.6%
Local option sales tax	77,160,429	158.26	12.3%
Special purpose sales tax	76,757,919	157.43	12.3%
Excise and special use taxes	54,282,101	111.34	8.7%
Alcoholic beverage taxes	8,011,588	16.43	1.3%
Insurance premiums taxes	19,191,595	39.36	3.1%
Hotel/motel taxes	6,056,207	12.42	1.0%
Franchise payments taxes	20,289,748	41.62	3.2%
Other excise and special use taxes	732,963	1.50	0.1%
Licenses, permits and fees	21,022,295	43.12	3.4%
Intergovernmental revenues, by source	59,345,433	121.72	9.5%
State	47,265,599	96.94	7.6%
Federal	11,624,367	23.84	1.9%
Local	455,467	0.93	0.1%
Service charges and other revenues	70,429,801	144.46	11.3%
Service charge revenues	20,982,082	43.04	3.4%
Other revenues	49,447,719	101.42	7.9%
Enterprise Fund Revenues	137,333,354	281.68	22.0%
Water and sewer system	93,668,263	192.12	15.0%
Electric supply system	0	0.00	0.0%
Gas supply system	0	0.00	0.0%
Airport	12,203,718	25.03	2.0%
Solid waste system	20,002,651	41.03	3.2%
Other enterprise funds	11,458,722	23.50	1.8%

Appendix D: Consolidated Local Government Finance Overview: FY 2001

	Amount (\$)	Per capita amount (\$)	Percent of total
Total Expenditures	574,714,931	1,178.77	100.0%
General Expenditures	437,356,268	897.04	76.1%
Enterprise Fund Expenditures	122,379,406	251.01	20.3%
Debt Service Costs	14,979,257	30.72	2.6%
	Amount (\$)	Per capita amount (\$)	Percent of total
Expenditure Items			
General Expenditures	437,356,268	897.04	76.1%
Administration	63,100,558	129.42	11.0%
Courts	19,665,068	40.33	3.4%
Public safety	139,525,182	286.17	24.3%
Community development	20,670,311	42.40	3.6%
Health and human services	42,245,346	86.65	7.4%
Leisure services	24,447,518	50.14	4.3%
Public works	5,726,757	11.75	1.0%
Highways, streets and drainage	23,043,422	47.26	4.0%
Education (non-school board)	0	0.00	0.0%
Other expenditures	14,961,911	30.69	2.6%
Capital expenditures	83,970,195	172.23	14.6%
Enterprise Fund Expenditures	122,379,406	251.01	21.3%
Water and sewer system	75,193,509	154.23	13.1%
Electric supply system	0	0.00	0.0%
Gas supply system	0	0.00	0.0%
Airport	10,736,958	22.02	1.9%
Solid waste system	17,861,345	36.63	3.1%
Other enterprise funds	18,587,594	38.12	3.2%
Debt service costs	14,979,257	30.72	2.6%

Appendix D:
Consolidated Local Government Finance Overview: FY 2001

Debt Items	Amount (\$)	Per capita amount (\$)	Percent of total
Outstanding at beginning of year	292,084,919	599.08	100.0%
Revenue bonds	171,030,930	350.79	58.6%
General obligation bonds	69,585,000	142.72	23.8%
Other long-term debt	36,922,319	75.73	12.6%
Lease pool/capital purchase	14,546,670	29.84	5.0%
Short-term debt	0	0.00	0.0%
Issued during fiscal year	113,360,467	232.51	100.0%
Revenue bonds	107,275,000	220.03	94.6%
General obligation bonds	0	0.00	0.0%
Other long-term debt	0	0.00	0.0%
Lease pool/capital purchase	6,085,467	12.48	5.4%
Short-term debt	0	0.00	0.0%
Retired during fiscal year	29,393,014	60.29	100.0%
Revenue bonds	8,737,217	17.92	29.7%
General obligation bonds	14,260,000	29.25	48.5%
Other long-term debt	2,630,184	5.39	8.9%
Lease pool/capital purchase	3,765,613	7.72	12.8%
Short-term debt	0	0.00	0.0%
Outstanding at end of year	376,052,372	771.30	100.0%
Revenue bonds	269,568,713	552.90	71.7%
General obligation bonds	55,325,000	113.47	14.7%
Other long-term debt	34,292,135	70.33	9.1%
Lease pool/capital purchase	16,866,524	34.59	4.5%
Short-term debt	0	0.00	0.0%
Interest paid on debt during year	14,979,257	30.72	100.0%
Revenue bonds	9,168,412	18.80	61.2%
General obligation bonds	2,604,369	5.34	17.4%
Other long-term debt	1,936,974	3.97	12.9%
Lease pool/capital purchase	1,269,502	2.60	8.5%
Short-term debt	0	0.00	0.0%
Cash and Investment Assets	Amount (\$)	Per capita amount (\$)	Percent of total
Amount held at end of year	635,524,559	1,303.49	100.0%
Held in sinking funds	28,917,381	59.31	4.6%
Held in bond funds	137,763,724	282.56	21.7%
Held in all other funds	468,843,454	961.62	73.8%

Appendix E. County and Consolidated Governments
Included in the 2001 Local Government Finance Highlights

County	Responded to survey	County	Responded to survey	County	Responded to survey
Appling	Yes	Elbert	Yes	Murray	Yes
Athens-Clarke *	Yes	Emanuel	Yes	Newton	Yes
Atkinson	Yes	Evans	Yes	Oconee	Yes
Augusta/Richmond *	Yes	Fannin	Yes	Oglethorpe	Yes
Bacon	Yes	Fayette	Yes	Paulding	Yes
Baker	Yes	Floyd	Yes	Peach	Yes
Baldwin	Yes	Forsyth	Yes	Pickens	Yes
Banks	Yes	Franklin	Yes	Pierce	Yes
Barrow	Yes	Fulton	Yes	Pike	Yes
Bartow	Yes	Gilmer	Yes	Polk	Yes
Ben Hill	Yes	Glascock	Yes	Pulaski	Yes
Berrien	Yes	Glynn	Yes	Putnam	Yes
Bibb	Yes	Gordon	Yes	Quitman	Yes
Bleckley	Yes	Grady	Yes	Rabun	Yes
Brantley	Yes	Greene	Yes	Randolph	Yes
Brooks	Yes	Gwinnett	Yes	Rockdale	Yes
Bryan	Yes	Habersham	Yes	Schley	Yes
Bulloch	Yes	Hall	Yes	Screven	Yes
Burke	Yes	Hancock	Yes	Seminole	Yes
Butts	Yes	Haralson	Yes	Spalding	Yes
Calhoun	Yes	Harris	Yes	Stephens	Yes
Camden	Yes	Hart	Yes	Stewart	Yes
Candler	Yes	Heard	Yes	Sumter	Yes
Carroll	Yes	Henry	Yes	Talbot	Yes
Catoosa	Yes	Houston	Yes	Taliaferro	Yes
Charlton	Yes	Irwin	Yes	Tattnall	Yes
Chatham	Yes	Jackson	Yes	Taylor	Yes
Chattahoochee	Yes	Jasper	Yes	Telfair	Yes
Chattooga	Yes	Jeff Davis	Yes	Terrell	Yes
Cherokee	Yes	Jefferson	Yes	Thomas	Yes
Clay	Yes	Jenkins	Yes	Tift	Yes
Clayton	Yes	Johnson	Yes	Toombs	Yes
Clinch	Yes	Jones	Yes	Towns	Yes
Cobb	Yes	Lamar	Yes	Treutlen	Yes
Coffee	Yes	Lanier	Yes	Troup	Yes
Colquitt	Yes	Laurens	Yes	Turner	Yes
Columbia	Yes	Lee	Yes	Twiggs	Yes
Columbus/Muscogee *	Yes	Liberty	Yes	Union	Yes
Cook	Yes	Lincoln	Yes	Upson	Yes
Coweta	Yes	Long	Yes	Walker	Yes
Crawford	Yes	Lowndes	Yes	Walton	Yes
Crisp	Yes	Lumpkin	Yes	Ware	Yes
Dade	Yes	Macon	Yes	Warren	Yes
Dawson	Yes	Madison	Yes	Washington	Yes
Decatur	Yes	Marion	Yes	Wayne	Yes
DeKalb	Yes	McDuffie	Yes	Webster	Yes
Dodge	Yes	McIntosh	Yes	Wheeler	Yes
Dooly	Yes	Meriwether	Yes	White	Yes
Dougherty	Yes	Miller	Yes	Whitfield	Yes
Douglas	Yes	Mitchell	Yes	Wilcox	Yes
Early	Yes	Monroe	Yes	Wilkes	Yes
Echols	Yes	Montgomery	Yes	Wilkinson	Yes
Effingham	Yes	Morgan	Yes	Worth	Yes

* - Consolidated county/city government

Appendix F. Municipal Governments
Included in the 2001 Local Government Finance Highlights

Municipality	Responded to survey	Municipality	Responded to survey	Municipality	Responded to survey
Abbeville	Yes	Bremen	Yes	Cumming	Yes
Acworth	Yes	Brinson	Yes	Cusseta	Yes
Adairsville	Yes	Bronwood	Yes	Cuthbert	Yes
Adel	Yes	Brooklet	Yes	Dacula	Yes
Adrian	Yes	Brooks	Yes	Dahlonega	Yes
Ailey	Yes	Broxton	No	Daisy	Yes
Alamo	Yes	Brunswick	Yes	Dallas	Yes
Alapaha	Yes	Buchanan	Yes	Dalton	Yes
Albany	Yes	Buckhead	Yes	Damascus	Yes
Aldora	Yes	Buena Vista	Yes	Danielsville	Yes
Allenhurst	Yes	Buford	Yes	Danville	Yes
Allentown	Yes	Butler	Yes	Darien	Yes
Alma	Yes	Byromville	Yes	Dasher	Yes
Alpharetta	Yes	Byron	Yes	Davisboro	Yes
Alston	Yes	Cadwell	Yes	Dawson	Yes
Alto	Yes	Cairo	Yes	Dawsonville	Yes
Ambrose	Yes	Calhoun	Yes	Dearing	Yes
Americus	Yes	Camak	Yes	Decatur	Yes
Andersonville	Yes	Camilla	Yes	Deepstep	Yes
Arabi	Yes	Canon	Yes	Demorest	Yes
Aragon	Yes	Canton	Yes	Denton	Yes
Arcade	Yes	Carl	Yes	DeSoto	Yes
Argyle	Yes	Carlton	Yes	Dexter	Yes
Arlington	Yes	Carnesville	Yes	Dillard	Yes
Arnoldsville	Yes	Carrollton	Yes	Doerun	Yes
Ashburn	Yes	Cartersville	Yes	Donalsonville	Yes
Atlanta	Yes	Cave Spring	Yes	Dooling	No
Attapulugus	Yes	Cecil	Yes	Doraville	Yes
Auburn	Yes	Cedartown	Yes	Douglas	Yes
Austell	Yes	Centerville	Yes	Douglasville	Yes
Avalon	No	Centralhatchee	Yes	Dublin	Yes
Avera	Yes	Chamblee	Yes	Dudley	Yes
Avondale Estates	Yes	Chatsworth	Yes	Duluth	Yes
Baconton	Yes	Chauncey	Yes	DuPont	Yes
Bainbridge	Yes	Chester	Yes	East Dublin	Yes
Baldwin	Yes	Chickamauga	Yes	East Ellijay	Yes
Ball Ground	Yes	Clarksville	Yes	East Point	Yes
Barnesville	Yes	Clarkston	Yes	Eastman	Yes
Bartow	Yes	Claxton	Yes	Eatonton	Yes
Barwick	Yes	Clayton	Yes	Edgehill	Yes
Baxley	Yes	Clermont	Yes	Edison	Yes
Bellville	Yes	Cleveland	Yes	Elberton	Yes
Berkeley Lake	Yes	Climax	Yes	Ellaville	Yes
Berlin	Yes	Cobbtown	Yes	Ellenton	Yes
Bethlehem	Yes	Cochran	Yes	Ellijay	Yes
Between	Yes	Cohutta	Yes	Emerson	Yes
Bishop	Yes	Colbert	Yes	Enigma	Yes
Blackshear	Yes	Coleman	Yes	Ephesus	Yes
Blairsville	Yes	College Park	Yes	Eton	Yes
Blakely	Yes	Collins	Yes	Euharlee	Yes
Bloomingdale	Yes	Colquitt	Yes	Fairburn	Yes
Blue Ridge	Yes	Comer	Yes	Fairmount	Yes
Bluffton	Yes	Commerce	Yes	Fargo	Yes
Blythe	Yes	Concord	Yes	Fayetteville	Yes
Bogart	Yes	Conyers	Yes	Fitzgerald	Yes
Boston	Yes	Coolidge	Yes	Flemington	Yes
Bostwick	Yes	Cordele	Yes	Flovilla	Yes
Bowdon	Yes	Cornelia	Yes	Flowery Branch	Yes
Bowersville	Yes	Covington	Yes	Folkston	Yes
Bowman	Yes	Crawford	Yes	Forest Park	Yes
Braselton	No	Crawfordville	Yes	Forsyth	Yes
Braswell	Yes	Culloden	Yes	Fort Gaines	Yes

Appendix F. Municipal Governments
Included in the 2001 Local Government Finance Highlights

Municipality	Responded to survey	Municipality	Responded to survey	Municipality	Responded to survey
Fort Oglethorpe	Yes	Jakin	Yes	Midway	Yes
Fort Valley	Yes	Jasper	Yes	Milan	Yes
Franklin Springs	Yes	Jefferson	Yes	Milledgeville	Yes
Franklin	Yes	Jeffersonville	Yes	Millen	Yes
Funston	Yes	Jenkinsburg	Yes	Milner	Yes
Gainesville	Yes	Jersey	No	Mitchell	Yes
Garden City	Yes	Jesup	Yes	Molena	Yes
Garfield	Yes	Jonesboro	Yes	Monroe	Yes
Gay	Yes	Junction City	Yes	Montezuma	Yes
Geneva	Yes	Kennesaw	Yes	Monticello	Yes
Georgetown	Yes	Keysville	Yes	Montrose	Yes
Gibson	Yes	Kingsland	Yes	Moreland	Yes
Gillsville	Yes	Kingston	Yes	Morgan	Yes
Girard	Yes	Kite	Yes	Morganton	Yes
Glennville	Yes	LaFayette	Yes	Morrow	Yes
Glenwood	Yes	LaGrange	Yes	Morven	Yes
Good Hope	Yes	Lake City	Yes	Moultrie	Yes
Gordon	Yes	Lake Park	Yes	Mount Airy	Yes
Graham	Yes	Lakeland	Yes	Mount Vernon	Yes
Grantville	Yes	Lavonia	Yes	Mount Zion	Yes
Gray	Yes	Lawrenceville	Yes	Mountain City	Yes
Grayson	Yes	Leary	Yes	Mountain Park	Yes
Greensboro	Yes	Leesburg	Yes	Nahunta	Yes
Greenville	Yes	Lenox	Yes	Nashville	Yes
Griffin	No	Leslie	Yes	Nelson	Yes
Grovetown	Yes	Lexington	Yes	Newborn	Yes
Gum Branch	Yes	Lilburn	Yes	Newington	Yes
Guyton	Yes	Lilly	Yes	Newnan	Yes
Hagan	Yes	Lincolnton	Yes	Newton	Yes
Hahira	Yes	Lithonia	Yes	Nicholls	Yes
Hamilton	Yes	Locust Grove	Yes	Nicholson	Yes
Hampton	Yes	Loganville	Yes	Norcross	Yes
Hapeville	Yes	Lone Oak	Yes	Norman Park	Yes
Haralson	Yes	Lookout Mountain	Yes	North High Shoals	Yes
Harlem	Yes	Louisville	Yes	Norwood	Yes
Harrison	Yes	Lovejoy	No	Nunez	Yes
Hartwell	Yes	Ludowici	Yes	Oak Park	No
Hawkinsville	Yes	Lula	Yes	Oakwood	Yes
Hazlehurst	Yes	Lumber City	Yes	Ochlocknee	Yes
Helen	Yes	Lumpkin	Yes	Ocilla	Yes
Helena	Yes	Luthersville	Yes	Oconee	Yes
Hephzibah	Yes	Lyerly	Yes	Odum	Yes
Hiawassee	Yes	Lyons	Yes	Offerman	Yes
Higgston	Yes	Macon	Yes	Oglethorpe	Yes
Hiltonia	Yes	Madison	Yes	Oliver	Yes
Hinesville	Yes	Manassas	Yes	Omega	Yes
Hiram	Yes	Manchester	Yes	Orchard Hill	Yes
Hoboken	Yes	Mansfield	Yes	Oxford	Yes
Hogansville	Yes	Marietta	Yes	Palmetto	Yes
Holly Springs	Yes	Marshallville	Yes	Parrott	Yes
Homeland	Yes	Martin	No	Patterson	Yes
Homer	Yes	Maxeys	Yes	Pavo	Yes
Homerville	Yes	Maysville	Yes	Payne City	Yes
Hoschton	Yes	McCaysville	Yes	Peachtree City	Yes
Hull	Yes	McDonough	Yes	Pearson	Yes
Ideal	Yes	McIntyre	Yes	Pelham	Yes
Ila	Yes	McRae	Yes	Pembroke	Yes
Iron City	Yes	Meansville	Yes	Pendergrass	Yes
Irwinton	Yes	Meigs	Yes	Perry	Yes
Ivey	Yes	Menlo	Yes	Pine Lake	Yes
Jackson	Yes	Metter	Yes	Pine Mountain	Yes
Jacksonville	Yes	Midville	Yes	Pinehurst	Yes

Appendix F. Municipal Governments
Included in the 2001 Local Government Finance Highlights

Municipality	Responded to survey	Municipality	Responded to survey	Municipality	Responded to survey
Pineview	Yes	Sharon	Yes	Turin	Yes
Pitts	Yes	Sharpsburg	Yes	Twin City	Yes
Plains	Yes	Shellman	Yes	Ty Ty	Yes
Plainville	Yes	Shiloh	Yes	Tybee Island	Yes
Pooler	Yes	Siloam	Yes	Tyrone	Yes
Port Wentworth	Yes	Sky Valley	Yes	Unadilla	Yes
Portal	Yes	Smithville	Yes	Union City	Yes
Porterdale	Yes	Smyrna	Yes	Union Point	Yes
Poulan	Yes	Snellville	Yes	Uvalda	Yes
Powder Springs	Yes	Social Circle	Yes	Valdosta	Yes
Preston	Yes	Soperton	Yes	Varnell	Yes
Pulaski	Yes	Sparks	Yes	Vernonburg	No
Quitman	Yes	Sparta	Yes	Vidalia	Yes
Ranger	No	Springfield	Yes	Vidette	Yes
Ray City	Yes	St. Marys	Yes	Vienna	Yes
Rayle	Yes	Stapleton	Yes	Villa Rica	Yes
Rebecca	Yes	Statesboro	Yes	Waco	Yes
Register	Yes	Statham	Yes	Wadley	Yes
Reidsville	Yes	Stillmore	Yes	Waleska	Yes
Remerton	Yes	Stockbridge	Yes	Walnut Grove	Yes
Rentz	Yes	Stone Mountain	Yes	Walthourville	Yes
Resaca	Yes	Sugar Hill	Yes	Warm Springs	Yes
Rest Haven	No	Summertown	Yes	Warner Robins	Yes
Reynolds	Yes	Summerville	Yes	Warrenton	Yes
Rhine	No	Sumner	Yes	Warwick	Yes
Riceboro	Yes	Sunny Side	Yes	Washington	Yes
Richland	Yes	Surrency	Yes	Watkinsville	Yes
Richmond Hill	Yes	Suwanee	Yes	Waverly Hall	Yes
Riddleville	Yes	Swainsboro	Yes	Waycross	Yes
Rincon	Yes	Sycamore	Yes	Waynesboro	Yes
Ringgold	Yes	Sylvania	Yes	West Point	Yes
Riverdale	Yes	Sylvester	Yes	Weston	Yes
Riverside	Yes	Talbotton	Yes	Whigham	Yes
Roberta	Yes	Talking Rock	No	White Plains	Yes
Rochelle	Yes	Tallapoosa	Yes	White	Yes
Rockmart	Yes	Tallulah Falls	Yes	Whitesburg	Yes
Rocky Ford	Yes	Talmo	Yes	Willacoochee	Yes
Rome	Yes	Tarrytown	Yes	Williamson	Yes
Roopville	Yes	Taylorsville	Yes	Winder	Yes
Rossville	Yes	Temple	Yes	Winterville	Yes
Roswell	Yes	Tennille	Yes	Woodbine	Yes
Royston	Yes	Thomaston	Yes	Woodbury	Yes
Rutledge	Yes	Thomasville	Yes	Woodland	Yes
Sale City	Yes	Thomson	Yes	Woodstock	Yes
Sandersville	Yes	Thunderbolt	Yes	Woodville	Yes
Santa Claus	Yes	Tifton	Yes	Woolsey	Yes
Sardis	Yes	Tiger	Yes	Wrens	Yes
Sasser	Yes	Tignall	Yes	Wrightsville	Yes
Savannah	Yes	Toccoa	Yes	Yatesville	Yes
Scotland	Yes	Toombsboro	Yes	Young Harris	Yes
Screven	Yes	Trenton	Yes	Zebulon	Yes
Senoia	Yes	Trion	Yes		
Shady Dale	Yes	Tunnell Hill	Yes		